



MATCH		
ELIGIBLE FORMS	CALCULATIONS	DATE OF CONTRIBUTION
cash from nonfederal and non-owner resources	<ul style="list-style-type: none"> ✓ 100% if grant ✓ grant equivalent if below-market interest rate (BMIR) loan 	<ul style="list-style-type: none"> ✓ if grant, date of final expenditure of funds ✓ if loan, date of loan closing
fees, charges, or taxes waived by government bodies and/or public or private institutions	<ul style="list-style-type: none"> ✓ 100% for one-time fees ✓ present discounted cash value of the amount forgiven in future years 	date the fees, charges, or taxes are officially waived or foregone
donated real property	<ul style="list-style-type: none"> ✓ if donated, appraised fair market value minus any debt or lien ✓ if discounted sale, difference between appraised value and sales price 	date ownership of the property is transferred
on-site and off-site infrastructure directly required for the project and completed no earlier than 12 months prior to HOME commitment	100% of the actual cost of the infrastructure	<ul style="list-style-type: none"> ✓ date of final expenditure of funds for the infrastructure ✓ if work was completed prior to HOME commitment, date HOME funds were committed
community financing provided by nonfederal sources	<ul style="list-style-type: none"> ✓ 100% of tax increment financing ✓ 100% of general obligation bonds if granted; grant equivalent if loaned ✓ mortgage revenue bonds 25% if single-family project 50% if multi-family project 	<ul style="list-style-type: none"> ✓ if tax increment financing or grant, date of final expenditure of funds ✓ if loan made from bond proceeds, date of loan closing
donated site-preparation or construction materials	reasonable cost if purchased on the market	<ul style="list-style-type: none"> ✓ date of work completion ✓ date materials are used
donated use of site-preparation or construction equipment	reasonable rental value	date equipment is used
donated labor or professional services	<ul style="list-style-type: none"> ✓ single rate established by HUD for unskilled labor (currently \$10) ✓ rate normally charged for skilled labor or professional services 	date work is performed
sweat equity contribution to a homeownership project	single rate established by HUD for unskilled labor (currently \$10)	date work is performed
supportive services to facilitate independent living or required as part of a self-sufficiency program	direct cost of the services provided	date services are provided
homebuyer counseling services	direct cost of the services provided	<ul style="list-style-type: none"> ✓ date of home purchase ✓ if post-purchase counseling, date services are provided